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UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA,

Petitioner,

v.

LAWRENCE Y. LUI,

Respondent.

CASE NO. CV

VERIFIED PETITION TO ENFORCE  
INTERNAL REVENUE SERVICE SUMMONSES

Petitioner, the UNITED STATES OF AMERICA, alleges and petitions as follows: -

1. This proceeding is brought and this Court has jurisdiction hereof under Sections 7402(b) and 7604(a) of the Internal Revenue Code (26 U.S.C. §§ 7402 and 7604).

2. Internal Revenue Service Revenue Agent Esther Lee (hereafter "Revenue Agent Lee") is and at all times mentioned herein was an employee and agent of the Internal Revenue Service of the United States Department of the Treasury authorized by the Secretary of the Treasury to perform the duties and take the actions described in Sections 7602 and 7603 of the Internal Revenue Code (26 U.S.C. §§ 7602 and 7603), under Treasury Regulations §§ 301.7602-1 and 301.7603-1 (26 C.F.R. §§ 301.7602-1 and 301.7603-1).

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1       3. Revenue Agent Lee is and at all times mentioned herein was attempting in the course of  
2 authorized duties to determine the federal income tax liabilities of Lawrence Y. Lui and Gorretti L. Lui  
3 (hereafter "taxpayers") for the tax years 2005 through 2012, inclusive.

4       4. Revenue Agent Lee is and at all times herein was attempting in the course of authorized duties to  
5 interview the Respondent LAWRENCE Y. LUI (hereafter "Respondent"), and to have him testify and  
6 produce for inspection, examination and copying by Petitioner certain records possessed by Respondent  
7 which are relevant and material to Revenue Agent Lee's attempt to determine and collect the  
8 aforementioned federal tax liabilities of the taxpayers for the periods stated in paragraph 3 above.

9       5. Respondent's residence is 700 Eucalyptus Avenue, Hillsborough, California, 94105, which is  
10 within the venue of this Court.

11       6. Revenue Agent Lee is informed and believes that Respondent is in possession and control of  
12 testimony, records, paper and other data regarding income and other matters covered by the inquiry and  
13 to which the IRS does not otherwise have access, possession, or control.

14       7. On July 8, 2014, at 1:42 p.m., in accordance with law, Revenue Agent Meiling Yang, a former  
15 Revenue Agent, served a summons with respect to the subject matter described in paragraphs 3, 4, and 6  
16 above, on Respondent by leaving an attested copy of the summons at the last and usual place of abode of  
17 Respondent. The requirements of said summons are self-explanatory, and a true copy thereof is attached  
18 hereto as Exhibit A and is hereby incorporated by reference as a part of this petition.

19       8. The testimony sought by the summons described in paragraph 7 above is relevant to and can  
20 reasonably be expected to assist in the determination and collection of the above-mentioned federal tax  
21 liabilities of the taxpayers for the periods stated in paragraph 3 above. It was and now is essential to  
22 completion of Revenue Agent Lee's inquiry regarding the determination and collection of the above-  
23 mentioned federal tax liabilities that Respondent testifies regarding the items specified by the summons.

24       9. The summons required Respondent to appear and testify before Revenue Agent Yang on August  
25 4, 2014.

26       10. Respondent appeared for the August 4, 2014, summons interview but refused to provide  
27 testimony as requested by the summons citing his 5<sup>th</sup> amendment privilege against self-incrimination.  
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1 11. On July 29, 2015, at 4:00 p.m., in accordance with law, Revenue Agent Lee served a summons  
2 with respect to the subject matter described in paragraphs 3, 4, and 6 above, on Respondent by leaving  
3 an attested copy of the summons at the last and usual place of abode of Respondent. The requirements  
4 of said summons are self-explanatory, and a true copy thereof is attached hereto as Exhibit B and is  
5 hereby incorporated by reference as a part of this petition.

6 12. The documents sought by the summons described in paragraph 11 above are relevant to and can  
7 reasonably be expected to assist in the determination and collection of the above-mentioned federal tax  
8 liabilities of the taxpayers for the periods stated in paragraph 3 above. It was and now is essential to  
9 completion of Revenue Agent Lee's inquiry regarding the determination and collection of the above-  
10 mentioned federal tax liabilities that Respondent produce documents regarding the items specified by  
11 the summons.

12 13. The summons required Respondent to appear before Revenue Agent Lee on August 28, 2015  
13 and produce the documents specified in the summons.

14 14. Respondent appeared on August 28, 2015, and produced some documents responsive to the  
15 summons but failed to provide all responsive documents or to provide testimony and therefore failed to  
16 fully comply with the summons.

17 15. As of the date of this petition, Respondent has failed to comply with the August 4, 2014, and the  
18 August 28, 2015, summonses.

19 16. All administrative steps required by the Internal Revenue Code for issuance of the summonses  
20 have been taken.

21 17. There has been no referral to the Department of Justice for criminal prosecution of the matters  
22 described in the summons.

23 WHEREFORE, having stated its petition against the Respondent, Petitioner prays for enforcement of  
24 the subject summons as alleged and set forth above, as follows:

25 A. That the named Respondent herein be ordered to appear and show cause before this Court, if any,  
26 why he should not be compelled by this Court under 26 U.S.C. § 7604(a) to give such testimony and to  
27 produce such items as are required in the herein above-described summonses;

1 B. That Respondent be ordered by the Court to appear before Revenue Agent Lee or any other  
2 designated agent, at a time and place directed by the Court and then and there give such testimony and  
3 produce such items as is required by the summonses; and

4 C. That the Court grant the Petitioner UNITED STATES OF AMERICA its costs in this proceeding  
5 and such other and further relief as may be necessary and proper.

6 Respectfully submitted,

7 BRIAN J. STRETCH  
8 Acting United States Attorney

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10 CYNTHIA STIER  
11 Assistant United States Attorney  
12 Tax Division  
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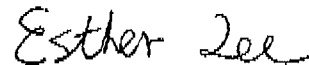
## VERIFICATION

I, ESTHER LEE, pursuant to 28 U.S.C. ' 1746, declare and state as follows:

I am a duly employed Revenue Agent in the San Mateo, California office of the Internal Revenue Service of the United States Treasury Department. I have read and know the entire contents of the foregoing petition, and all statements of fact contained in said petition are true to the best of my own personal knowledge and recollection, and as to those facts stated upon information and belief, I believe them to be true.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on February 26, 2016 at San Mateo, California.



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ESTHER LEE